

1 3993 Howard Hughes Parkway, Suite 600
2 Las Vegas, NV 89169-5996
3 Facsimile (702) 949-8321
4 Telephone (702) 949-8320

5 Robert M. Charles, Jr. NV State Bar No. 006593
6 Email: rcharles@lrlaw.com
7 John Hinderaker AZ State Bar No. 018024
8 Email: jhinderaker@lrlaw.com

9 Attorneys for USACM Liquidating Trust

10 **UNITED STATES BANKRUPTCY COURT**
11 **DISTRICT OF NEVADA**

12 In re:

13 **USA COMMERCIAL MORTGAGE
14 COMPANY,**

15 Debtor.

16 Case No. BK-S-06-10725-LBR

17 Chapter 11

18 **DECLARATION OF EDWARD M.
19 BURR IN SUPPORT OF OMNIBUS
20 OBJECTIONS TO PROOFS OF
21 CLAIM BASED UPON
22 INVESTMENT IN EAGLE
23 MEADOWS AND CERTIFICATE OF
24 SERVICE**

25 Date of Hearing: July 26, 2011
26 Time of Hearing: 1:30 p.m.
27 Estimated time for Hearing: 10 minutes

28 I, Edward M. Burr, hereby declare under penalty of perjury that:

29 1. I am a principal with Sierra Consulting Group, LLC (“Sierra”). Sierra is one
30 of the leading providers of restructuring advisory and litigation support services in the
31 Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs
32 and other financial professionals.

33 2. I submit this declaration on behalf of the USACM Liquidating Trust’s
34 Objections to Proofs of Claim filed this date.

35 3. This Court approved the Official Committee of Unsecured Creditors of USA
36 Commercial Mortgage Company’s (“Committee”) appointment of Sierra as financial
37 advisers on August 11, 2006. From that date to the Effective Date of the Debtors’
38 confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts

concerning these jointly administered bankruptcy cases. As of the Effective Date of the confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating Trust to investigate and reconcile the claims against the USA Commercial Mortgage Company (“USACM”) estate.

4. I make the following declaration based upon my personal knowledge, and upon the records of the Debtors described in this declaration, including Debtors' original and amended schedules of liabilities and the proofs of claim described herein, as well as Debtors' accounting records.

5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating Trust succeeded to USACM's rights with respect to books and records.

6. Sierra has been working closely with both the Trustee for the USACM Liquidating Trust and Development Specialist Inc. (“DSI”), the Trustee’s financial advisor, in evaluating all of the claims that were filed in the USACM estate.

7. **Exhibit A**, attached, lists Proofs of Claim that appear to be based, in whole or in part, upon an investment in the Eagle Meadows Loan. For each claim listed, **Exhibit A** identifies the Proof of Claim number, the claimant, the claimant's address, the total amount of the claim, and the total amount of the claim that appears to be related to the Eagle Meadows Loan based upon the information provided by the claimant.

Dated: June 27, 2011

/s/ Edward M. Burr
Edward M. Burr
Sierra Consulting Group, LLC

Copy of the foregoing mailed (without exhibit) by first class Postage prepaid U.S. Mail on June 27, 2011 to the investors in the Eagle Meadows loan listed on Exhibit A.

s/ Matt Burns
Matt Burns
Lewis and Roca LLP